February 15, 2011

BANKS OF NY

2011 EEB 15 AM 10: 05

U.S. Bankruptcy Clerk
U.S. Bankruptcy Court
Northern District of New York
James T. Foley U.S. Courthouse
445 Broadway
Albany, NY 12207

Re:

Nac's Racing Motorsports, Inc. Chapter 7 - Case No. 08-10742

Dear Clerk:

My office recently sent a check in the sum of \$8.85 with regard to the disbursement of the above referenced case. The claims involved were as follows: (1) claim number 4 filed by Houser, 173 Oak Street, Marion, Ohio, 43302 - \$4.88; and (2) claim number 6 filed by LRD Performance, P.O. Box 2987, Wilsonville, Oregon, 97070 - \$3.97.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

O'CONNOR, O'CONNOR, BRESEE & FIRST, P.C.

Michael I O'Change